

Audit



Report

OFFICE OF THE INSPECTOR GENERAL

**DEFENSE BASE REALIGNMENT AND CLOSURE
BUDGET DATA FOR MCGUIRE AIR FORCE BASE,
NEW JERSEY**

Report No. 95-286

August 4, 1995

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Acronyms

AFB	Air Force Base
AMC	Air Mobility Command
BRAC	Base Realignment and Closure
COBRA	Cost of Base Realignment Actions
MILCON	Military Construction

Office of the Inspector General, DoD

Report No. 95-286
(Project No. 5CG-5017.28)

August 4, 1995

Defense Base Realignment and Closure Budget Data for McGuire Air Force Base, New Jersey

Executive Summary

Introduction. Public Law 102-190, "National Defense Authorization Act for Fiscal Years 1992 and 1993," December 5, 1991, directs the Secretary of Defense to ensure that the amount of the authorization that DoD requested for each military construction project associated with Defense base realignment and closure does not exceed the original estimated cost provided to the Commission on Defense Base Closure and Realignment (the Commission). If the requested budget amounts exceed the original project cost estimates provided to the Commission, the Secretary of Defense is required to explain to Congress the reasons for the differences. The Inspector General, DoD, is required to review each Defense base realignment and closure military construction project for which a significant difference exists from the original cost estimate and to provide the results of the review to the congressional Defense committees. This report is one in a series of reports about FY 1996 Defense base realignment and closure military construction costs.

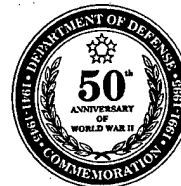
Audit Objectives. The overall audit objective was to determine the accuracy of Defense base realignment and closure military construction budget data. This report provides the results of the audit of two projects, valued at \$22.4 million, for the realignment of McGuire Air Force Base, New Jersey. The audit also assessed the adequacy of the management control program as it applied to the overall audit objective.

Audit Results. The Air Mobility Command justified the requirements for \$15.9 million for Defense base realignment and closure military construction and \$6.5 million for a planned military construction renovation project with accurate and valid supporting documentation. We identified no material management control weaknesses associated with the project.

Management Comments. We provided a draft of this report to the addressees on May 26, 1995. Because this report contains no recommendations, no management comments were required, and none were received. Therefore, we are publishing this report in final form.



INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
400 ARMY NAVY DRIVE
ARLINGTON, VIRGINIA 22202-2884



Report No. 95-286

August 4, 1995

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)
ASSISTANT SECRETARY OF THE AIR FORCE
(FINANCIAL MANAGEMENT AND COMPTROLLER)

SUBJECT: Audit of Defense Base Realignment and Closure Budget Data for McGuire Air Force Base, New Jersey (Project No. 5CG-5017.28)

Introduction

We are providing this audit report for information and use. The audit was required by Public Law 102-190, "National Defense Authorization Act for Fiscal Years 1992 and 1993," December 5, 1991. The law prescribes that we evaluate significant increases in the cost of military construction (MILCON) projects over the estimated cost provided to the Commission on Defense Base Closure and Realignment (the Commission). This report is one in a series of reports about FY 1996 Defense base realignment and closure (BRAC) MILCON costs.

This report provides the results of the audit of one BRAC MILCON renovation project, valued at \$15.9 million, and one planned MILCON renovation project, valued at \$6.5 million, for the realignment of McGuire Air Force Base (AFB), New Jersey.

Audit Results

Audit Results. The Air Mobility Command (AMC) justified the requirements for \$15.9 million for BRAC MILCON and \$6.5 million for a planned MILCON renovation project with accurate and valid supporting documentation. We identified no material management control weaknesses associated with the project.

Audit Objectives

The overall audit objective was to determine the accuracy of BRAC MILCON budget data. The specific objectives were to determine whether the proposed projects were valid BRAC requirements; whether the decision for MILCON was supported with required documentation, such as a housing market analysis and an economic analysis; and whether the economic analysis considered existing facilities. The audit also assessed the adequacy of the AMC management control program as it applied to the overall audit objective.

Scope and Methodology

Scope of the Audit. We examined the FY 1996 BRAC MILCON budget request and related documentation regarding the realignment of Barksdale AFB military personnel and other Air Force realignments to McGuire AFB as indicated in Table 1.

Table 1. Force Structure Changes at McGuire AFB

<u>Activity</u>	<u>Military Personnel</u>
Air Mobility Warfare Center	136
Air Mobility Operations Group	847
Alternate Z-1 (5KC-10s)	161
Other	<u>404</u>
Total Non-BRAC	1548
C-141 Drawdown	<u>(1195)</u>
Net Non-BRAC Total	353
BRAC (19 KC-10s)	<u>668</u>
Net Total	1021

In addition, we discussed the budget request and related documentation with cognizant personnel at Office of Secretary of Defense Installation Management; Army Installation Family Housing; AMC; Army Fort Dix, New Jersey; and McGuire AFB. For additional information on the BRAC process and the overall scope of the audit of BRAC MILCON costs, see Enclosure 2.

Audit Period, Standards, and Locations. This economy and efficiency audit was made from February through March 1995 in accordance with auditing standards issued by the Comptroller General of the United States, as implemented by the Inspector General, DoD. Accordingly, we included tests of management controls considered necessary. The audit did not rely on computer-processed data or statistical sampling procedures. Enclosure 3 lists the organizations visited or contacted during the audit.

Prior Audits and Other Reviews

Since 1991, numerous audit reports have addressed DoD BRAC issues. Enclosure 1 lists selected DoD BRAC reports.

Discussion

Housing Renovation Plans. The AMC planned to renovate 200 military family housing units for McGuire AFB personnel at a cost of \$22.4 million (\$15.9 BRAC MILCON and \$6.5 MILCON). The 200 military family housing units were at the Fort Dix Laurel Hill housing community, which is adjacent to McGuire AFB.

Table 2 summarizes the BRAC MILCON and MILCON funding planned for the military family housing projects.

Table 2. Planned Military Family Housing Projects			
<u>Funding Source</u>	<u>Project</u>	<u>Project Amount</u>	<u>Number of Units</u>
BRAC MILCON	PTFL954000X	\$15,884,000	142
MILCON	*	<u>6,500,000</u>	<u>58</u>
Total		\$22,384,000	200
*Project is planned but has not been funded			

BRAC MILCON and MILCON Family Housing Requirements. The 200 housing units were justified in order to satisfy a projected deficit of 216 housing units for McGuire AFB military families. The deficit was the result of a McGuire AFB housing market analysis that excluded 300 housing units that Air Force families currently were occupying at another Fort Dix location. The 300 housing units were omitted from the housing market analysis because the Air Force was negotiating with the Army at Fort Dix to terminate the lease for the 300 units in exchange for the more conveniently located 200 units.

The Deputy Assistant Secretary of the Air Force (Installations) requested that the Army transfer the 200 Fort Dix Laurel Hill family housing units in lieu of the 300 family housing units that were previously made available at Fort Dix. The Air Force is willing to accept the 200 Fort Dix Laurel Hill family housing units in exchange for the 300 Fort Dix units currently being leased in order to establish a contiguous housing environment. Further, the Army will transfer ownership of the 200 contiguous Fort Dix Laurel Hill housing units to the Air Force, but is unwilling to transfer ownership of the 300 noncontiguous leased housing units.

Cost Estimates. Officials at AMC based cost estimates for the Fort Dix Laurel Hill housing project on a similar FY 1993 McGuire AFB housing renovation project. Air Force officials adjusted the DD Form 1391 to allow for inflation and other incremental costs. Additional supporting costs that were not necessary at McGuire AFB were applied to develop the DD Form 1391 for the Fort Dix Laurel Hill renovation project. AMC officials agreed that the \$15.9 million BRAC MILCON housing renovation project estimate is high. AMC officials also agreed to adjust the cost accordingly after the 35-percent design phase is completed.

Economic Analysis. Officials at AMC were in the process of completing an economic analysis for renovation of the Fort Dix Laurel Hill housing community. Air Force officials stated that they will not have an accurate cost estimate until the project is at the 35-percent design phase. The Air Force agreed to provide us with the results of the completed economic analysis.

Management Comments

We provided a draft of this report to you on May 26, 1995. Because this report contains no findings or recommendations, no comments were required, and none were received. Therefore, we are publishing this memorandum report in the final form.

We appreciate the courtesies extended to the audit staff. For additional information on the report, please contact Mr. Wayne K. Million, Audit Program Director, at (703) 604-9312 (DSN 664-9312), or Mr. Michael Perkins, Audit Project Manager, at (703) 604-9273 (DSN 664-9273). See Enclosure 4 for the report distribution. The audit team members are listed inside the back cover.



David K. Steensma
Deputy Assistant Inspector General
for Auditing

Enclosures

Summary of Prior Audits and Other Reviews

Since 1991, numerous audit reports have addressed DoD BRAC issues. This appendix lists selected DoD BRAC reports.

Inspector General, DoD

<u>Report No.</u>	<u>Report Title</u>	<u>Date</u>
95-278	Defense Base Realignment and Closure Budget Data, Fort Huachuca, Arizona, Family Practice Clinic	July 14, 1995
95-276	Defense Base Realignment and Closure Budget Data for the Closure of Naval Air Station Barbers Point, Hawaii, and Realignment to Naval Air Station Whidbey Island, Washington	July 7, 1995
95-272	Defense Information School at Fort George G. Meade Base Realignment and Closure Military Construction Project	June 30, 1995
95-258	Defense Base Realignment and Closure Budget Data for the Naval Hospital Lemoore, California	June 28, 1995
95-257	Defense Base Realignment and Closure Budget Data for the Realignment of the National Airborne Operations Center Forward Operating Base from Grissom Air Force Base, Indiana, to Wright-Patterson Air Force Base, Ohio	June 27, 1995
95-250	Defense Base Realignment and Closure Military Construction Budget Data for Randolph Air Force Base, San Antonio, Texas	June 23, 1995
95-249	Defense Base Realignment and Closure Military Construction Budget Data for Goodfellow Air Force Base, San Angelo, Texas	June 23, 1995
95-248	Defense Base Realignment and Closure Military Construction Budget Data for Sheppard Air Force Base, Wichita Falls, Texas	June 23, 1995

Summary of Prior Audits and Other Reviews

Inspector General, DoD (cont'd)

<u>Report No.</u>	<u>Report Title</u>	<u>Date</u>
95-247	Defense Base Realignment and Closure Military Construction Budget Data for the Naval Aviation Depot North Island, California	June 23, 1995
95-226	Defense Base Realignment and Closure Military Construction Budget Data for the Realignment of Rickenbacker Air National Guard Base, Ohio	June 8, 1995
95-223	Defense Base Realignment and Closure Budget Data for the Closure of Marine Corps Air Stations El Toro and Tustin, California, and Realignment to Naval Air Station Miramar, California	June 8, 1995
95-222	Defense Base Realignment and Closure Budget Data for the Proposed Construction of the Automotive Vehicle Maintenance Facility, Guam	June 7, 1995
95-221	Defense Base Realignment and Closure Budget Data for the Closure of Naval Training Center San Diego, California	June 6, 1995
95-213	Defense Base Realignment and Closure Budget Data for the Naval Training Center Great Lakes, Illinois	June 2, 1995
95-212	Defense Base Realignment and Closure Budget Data for Fort Jackson, South Carolina	May 31, 1995
95-208	Defense Base Realignment and Closure Budget Data for Realignment of Construction Battalion Unit 416 From Naval Air Station Alameda, California, to Naval Air Station Fallon, Nevada	May 31, 1995
95-205	Defense Base Realignment and Closure Budget Data for the Relocation of Marine Corps Manpower Center at Marine Corps Combat Development Command, Quantico, Virginia	May 26, 1995

Summary of Prior Audits and Other Reviews

Inspector General, DoD (cont'd)

<u>Report No.</u>	<u>Report Title</u>	<u>Date</u>
95-203	Defense Base Realignment and Closure Military Construction Budget Data for the Army Reserve Center, Sacramento, California	May 25, 1995
95-198	Defense Base Realignment and Closure Budget Data for the Closure of the Underway Replenishment Training Facility, Treasure Island, California, and Realignment to the Expeditionary Welfare Training Group Atlantic, Norfolk, Virginia	May 19, 1995
95-196	Defense Base Realignment and Closure Budget Data for the Closure of Naval Air Station Alameda, California, and Realignment to Puget Sound Naval Shipyards, Washington	May 17, 1995
95-191	Defense Base Realignment and Closure Budget Data for the Closure of Naval Reserve Readiness Center San Francisco, California, and Realignment to Naval and Marine Corps Reserve Center Alameda, California	May 15, 1995
95-172	Defense Base Realignment and Closure Budget Data for Griffiss Air Force Base, New York	April 13, 1995
95-154	Audit of Construction Budget Data for Realigning Naval Training Centers Orlando and San Diego to Various Locations	March 21, 1995
95-150	Defense Base Realignment and Closure Budget Data for Closing Naval Station Charleston, South Carolina, and Realigning Projects at Various Sites	March 15, 1995
95-051	Defense Base Realignment and Closure Budget Data for Closing Mare Island Naval Shipyards, California, and Realigning Projects to Various Sites	December 9, 1994

Summary of Prior Audits and Other Reviews

Inspector General, DoD (cont'd)

<u>Report No.</u>	<u>Report Title</u>	<u>Date</u>
95-041	Defense Base Realignment and Closure Budget Data for the Closure of Marine Corps Air Stations El Toro and Tustin, California, and the Realignment to Naval Air Station Miramar, California	November 25, 1994
95-039	Defense Base Realignment and Closure Budget Data for Naval Air Station Miramar, California, Realigning to Naval Air Station Fallon, Nevada	November 25, 1994
95-037	Realignment of the Fleet and Mine Warfare Training Center From Naval Station Charleston, South Carolina, to Naval Station Ingleside, Texas	November 23, 1994
95-029	Defense Base Realignment and Closure Budget Data for Naval Air Station Miramar, California, and Realigning Projects to Various Sites	November 15, 1994
95-010	Defense Base Realignment and Closure Budget Data for Marine Corps Air Station Tustin, California, and Realignment to Marine Corps Air Station Camp Pendleton, California	October 17, 1994
94-179	Defense Base Realignment and Closure Budget Data for McGuire Air Force Base, New Jersey; Barksdale Air Force Base, Louisiana; and Fairchild Air Force Base, Washington	August 31, 1994
94-146	Defense Base Realignment and Closure Budget Data for Closing Naval Air Station Cecil Field, Florida, and Realigning Projects to Various Sites	June 21, 1994
94-141	Defense Base Realignment and Closure Budget Data for Naval Air Stations Dallas, Texas, and Memphis, Tennessee, Realigning to Carswell Air Reserve Base, Texas	June 17, 1994

Summary of Prior Audits and Other Reviews

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<u>Report No.</u>	<u>Report Title</u>	<u>Date</u>
94-127	Defense Base Realignment and Closure Budget Data for the Realignment of the Defense Personnel Support Center to the Naval Aviation Supply Office Compound in North Philadelphia, Pennsylvania	June 10, 1994
94-126	Defense Base Realignment and Closure Budget Data for the Closure of Naval Air Station Glenview, Illinois, and Realignment Projects at Fort McCoy, Wisconsin, and Carswell Air Reserve Base, Texas	June 10, 1994
94-125	Defense Base Realignment and Closure Budget Data for the Naval Medical Center Portsmouth, Virginia	June 8, 1994
94-121	Defense Base Realignment and Closure Budget Data for Naval Air Technical Training Center, Naval Air Station Pensacola, Florida	June 7, 1994
94-109	Quick-Reaction Report on the Audit of Defense Base Realignment and Closure Budget Data for Naval Training Center Great Lakes, Illinois	May 19, 1994
94-108	Quick-Reaction Report on the Audit of Defense Base Realignment and Closure Budget Data for Naval Station Treasure Island, California	May 19, 1994
94-107	Griffiss Air Force Base, New York, Defense Base Realignment and Closure Budget Data for Military Construction at Other Sites	May 19, 1994
94-105	Defense Base Realignment and Closure Budget Data for a Tactical Support Center at Naval Air Station Whidbey Island, Washington	May 18, 1994
94-104	Defense Base Realignment and Closure Budget Data for the Defense Contract Management District-West	May 18, 1994

Summary of Prior Audits and Other Reviews

Inspector General, DoD (cont'd)

<u>Report No.</u>	<u>Report Title</u>	<u>Date</u>
94-103	Air Force Reserve 301st Fighter Wing Covered Aircraft Washrack Project, Carswell Air Reserve Base, Texas	May 18, 1994
94-040	Summary Report on the Audit of Defense Base Closure and Realignment Budget Data for FYs 1993 and 1994	February 14, 1994
93-100	Summary Report on the Audit of Defense Base Closure and Realignment Budget Data for Fiscal Years 1992 and 1993	May 25, 1993

Background of Defense Base Realignment and Closures and Scope of the Audit of FY 1996 Defense Base Realignment and Closure Military Construction Costs

Commission on Defense Base Closure and Realignment. On May 3, 1988, the Secretary of Defense chartered the Commission on Defense Base Closure and Realignment (the Commission) to recommend military installations for realignment and closure. Congress passed Public Law 100-526, "Defense Authorization Amendments and Base Closure and Realignment Act," October 24, 1988, which enacted the Commission's recommendations. The law also established the DoD Base Closure Account to fund any necessary facility renovation or MILCON projects associated with BRAC. Public Law 101-510, "Defense Base Closure and Realignment Act of 1990," November 5, 1990, reestablished the Commission. The law also chartered the Commission to meet during calendar years 1991, 1993, and 1995 to verify that the process for realigning and closing military installations was timely and independent. In addition, the law stipulates that realignment and closure actions must be completed within 6 years after the President transmits the recommendations to Congress. The following table summarizes the current estimated costs and net savings for the previous three BRAC actions and the actions recommended in the 1995 Commission decisions:

BRAC Costs and Savings
(Billions of FY 1996 Dollars)

	<u>BRAC Actions</u>		<u>Closure Costs</u>	<u>6-Year Net Savings</u>	<u>Recurring Annual Savings</u>	<u>Total Savings</u>
	<u>Realignments</u>	<u>Closures</u>				
1988	86	59	\$ 2.2	\$0.3	\$0.7	\$ 6.8
1991	34	48	4.0	2.4	1.6	15.8
1993	<u>130</u>	<u>45</u>	<u>6.9</u>	<u>.4</u>	<u>1.9</u>	<u>15.7</u>
Subtotal	250	152	13.1	3.1	4.2	38.3
1995	<u>113</u>	<u>33</u>	<u>3.8</u>	<u>4.0</u>	<u>1.8</u>	<u>18.4</u>
Total	363	185	\$16.9	\$7.1	\$6.0	\$56.7

Military Department BRAC Cost-Estimating Process. To develop cost estimates for the Commission, the Military Departments used the Cost of Base Realignment Actions computer model (COBRA). COBRA uses standard cost factors to convert the suggested BRAC options into dollar values to provide a way to compare the different options. After the President and Congress approve the BRAC actions, DoD realigning activity officials prepare a DD Form 1391, "FY 1996 Military Construction Project Data," for each individual MILCON project required to accomplish the realigning actions. COBRA provides cost estimates as a realignment and closure package for a particular realigning or closing base. The DD Form 1391 provides specific cost estimates for an individual BRAC MILCON project.

**Background of Defense Base Realignment and Closures and Scope of the Audit of
FY 1996 Defense Base Realignment and Closure Military Construction Costs**

Limitations and Expansion to Overall Audit Scope. Because COBRA develops cost estimates as a BRAC package and not for individual BRAC MILCON projects, we were unable to determine the amount of cost increases for each individual BRAC MILCON project. Additionally, because of prior audit efforts that determined potential problems with all BRAC MILCON projects, our audit objectives included all large BRAC MILCON projects. Our review did not take into consideration the accuracy of the housing market analysis prepared for McGuire AFB.

Overall Audit Selection Process. We reviewed the FY 1996 BRAC MILCON \$1.4 billion budget submitted by the Military Departments and the Defense Logistics Agency. We excluded projects that were previously reviewed by DoD audit organizations. We grouped the remaining BRAC MILCON projects by location and selected groups of projects that totaled at least \$1 million for each group.

Organizations Visited or Contacted

Office of the Secretary of Defense

Under Secretary of Defense (Comptroller), Washington, DC

Department of the Army

Army Installation Family Housing, Washington, DC
Installation Family Housing, Fort Dix, NJ

Department of the Air Force

Deputy Assistant Secretary of the Air Force (Installations), Washington, DC
Air Mobility Command, Scott Air Force Base, IL

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Honorable Frank Lautenberg, U.S. Senate
Honorable Jim McCrery, U.S. House of Representatives
Honorable Jim Saxton, U.S. House of Representatives

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